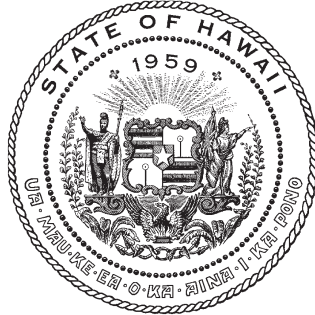


**STATE OF HAWAII  
DEPARTMENT OF TAXATION**



**General Information  
and Scannable Specifications  
for  
Form N-5 (Rev. 2017)**

**Contact Information**

Hawaii Department of Taxation  
Technical Section  
Attn: Sharlene Tagami, Forms Coordinator  
830 Punchbowl Street, Rm 126  
Honolulu, Hawaii 96813

Telephone: (808) 587-1577  
Fax: (808) 587-1584  
E-mail: Tax.Technical.Section@hawaii.gov

**Hawaii Software Vendor Website**

**Address:**  
[tax.hawaii.gov/vendor/](http://tax.hawaii.gov/vendor/)

**Note:** Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

## FORM N-5 (Rev. 2017)

### General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Form N-5. Form N-5 is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Form N-5 must create the form so the variable data (specified fields containing

taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet the requirements as established in this document and our current Forms Reproduction Policy, and be approved prior to release or distribution.

## GENERAL INFORMATION

### 1. Substitute Form

- Substitute scannable forms must be created according to Department specifications and be approved prior to release or distribution.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.

### 2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

### 3. Variable Data

- All variable data fields must utilize 12 pt Courier font, and all variable text data must be in uppercase letters. Text labels must not touch variable data.
- All variable data fields require exact placement.
- Use a bold X (**X**) as a checkbox indicator. See exhibit for exact placement. The use of a checkmark is not acceptable.

### 4. Variable Data Delimiters

- Taxpayer's Federal Employer Identification Number (FEIN) and the taxpayer's calendar or fiscal year ending should be printed with spaces between the dash (-) delimiters. The FEIN field should allow the use of the letter "H" for taxpayers using a Hawaii temporary taxpayer ID number. For example:  
12 - 1234567 or H1 - 1234567  
(2 digits, followed by a space, followed by a dash (-), followed by a space, followed by 7 digits)

MM - DD - YY

(2 digits for month, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the day, followed by a space, followed by a dash (-), followed by a space, followed by 2 digits for the tax year ending.

### 5. Dollar Amounts

123456789.00

- Do not use commas as thousand separators.
- Amounts are right justified.
- Dollar and cent signs should not be used.

### 6. Testing and Approval of the Scannable Form

- The printed 6x10 grid of the form on acetate overlays should be used to verify the exact data field placement. Although the form was revised for 2017, the placement of the variable data has not changed from revision 2009. To help minimize costs, please use the acetate overlays from revision 2009. If you do not have the overlays from revision 2009, please contact the Forms Coordinator. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.
- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- Test samples must include only the voucher portion of the form, and must be cut where indicated.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted samples.
- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Form N-5 (Rev. 2017) cannot be filed until 2018.

## SCANNABLE SPECIFICATIONS

### 1. Layout

- The vouchers were designed on a 6x10 grid. See exhibits. (For instructions and worksheets see Form N-5 (Rev. 2017).)
- Open space around variable data fields should be adhered to as much as possible. Do not place any additional information in these areas.

### 2. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label at the following positions: Pages 1-4, on row 63 at columns 20 and 21.
- See our Hawaii software vendor website for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

### 3. Registration Marks

- Registration marks are required on every voucher. The scanning equipment looks for "Ls", or registration marks, printed on the form.
- The vertical and horizontal edges of the registration marks must be the same length of 0.5 inch long and 0.0278 inch thick.
- There are **two** registration marks on each voucher.
  1. The top right registration mark should extend from the beginning of column 76 to the end of column 80 and should rest at the top of row 52 for all four vouchers.



2. The bottom left registration mark should start at the beginning of column 6 and extend through the end of column 10 and rest on the top of row 64 for all four vouchers.



- The tolerance is 1mm ( $\frac{1}{4}$  of a grid).
- No data or other stray marks are allowed to encroach within the white space in a 0.5 inch square of the registration mark.



### 4. Barcode

- A 1D barcode is specific to the form. The property of the 1D symbology barcode uses 3 of 9 (Code 39).
- Placement of the barcode is as follows: Pages 1-4, approximately at the top of row 48 and at the beginning of column 6.
- Height of the barcode is 0.5 inch.
- Length of the barcode is approximately 2 inches.
- Density of narrow bar width is set to 20 mils with resolution set to 300 dpi.
- Narrow to Wide Ratio is set to 2.
- Open space surrounding the barcode should be adhered to as much as possible.
- DO NOT stretch the barcode image.
- The required barcode is DCT171 for voucher 1:



DCT171

The required barcode is DCT172 for voucher 2:



DCT172

The required barcode is DCT173 for voucher 3:



DCT173

The required barcode is DCT174 for voucher 4:



DCT174

- The barcode includes the form number code (DC), type of form (T), form year (17), and page number (1), (2), (3) or (4). There are no hyphens.
- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.

**General Information and Scannable Specifications**

- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

**5. Acetate Overlays**

- Although the form was revised for 2017, the placement of the variable data has not changed from revision 2009. To help minimize costs, please use the acetate overlays from revision 2009. If you do not have the overlays from revision 2009, please contact the Forms Coordinator.

- Acetate overlays will assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 1/16 inch, do not submit them for approval as they will be rejected.

# MAILING ADDRESS

Hawaii Department of Taxation  
P.O. Box 1530  
Honolulu, Hawaii 96806-1530  
(830 Punchbowl Street)

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2. Use only a black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:  

1 2 3 4 5 6 7 8 . 9 0
4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, commas, slashes, dashes or parentheses in the boxes.
6. **DO NOT SUBMIT A PHOTOCOPY OF THIS FORM.** Photocopying of this form could cause delays in processing your payment.

Form (Rev. 2017) Tax Year **2018** DETACH HERE  
N-5 STATE OF HAWAII — DEPARTMENT OF TAXATION DO NOT WRITE OR STAPLE IN THIS SPACE  
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

### Voucher No. 1



DCT171

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY  
OF THE 4th MONTH OF THE TAXABLE YEAR.

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

☒ First time filer

Name				
NAME OF TAXPAYER'S ESTATE OR TRUST ABC123				
Dba or C/O				
DOING BUSINESS AS TAXPAYER'S ESTATE ABC12				
Mailing Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL HI		12345	COUNTRYX	

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM DD YY)

12 - 12 - 12

Amount of Payment

123456789.00

MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER  
PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your  
Federal Employer I.D. Number and "2018 Form N-5" on your  
check or money order.

ID NO 12

# MAILING ADDRESS

Hawaii Department of Taxation  
P.O. Box 1530  
Honolulu, Hawaii 96806-1530  
(830 Punchbowl Street)

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Form (Rev. 2017) Tax Year 2018  
N-5  
DETACH HERE  
STATE OF HAWAII — DEPARTMENT OF TAXATION  
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS  
DO NOT WRITE OR STAPLE IN THIS SPACE

### Voucher No. 2



DCT172

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY  
OF THE 6th MONTH OF THE TAXABLE YEAR.

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

☒ First time filer

Name				
NAME OF TAXPAYER'S ESTATE OR TRUST ABC123				
Dba or C/O				
DOING BUSINESS AS TAXPAYER'S ESTATE ABC12				
Mailing Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL HI		12345	COUNTRYX	

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM DD YY)

12 - 12 - 12

Amount of Payment

123456789.00

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ID NO 12

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Form (Rev. 2017) Tax Year **2018** **N-5** DETACH HERE STATE OF HAWAII — DEPARTMENT OF TAXATION DO NOT WRITE OR STAPLE IN THIS SPACE  
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

### Voucher No. 3



DCT173

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY  
OF THE 9th MONTH OF THE TAXABLE YEAR.

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

☒ First time filer

Name				
NAME OF TAXPAYER'S ESTATE OR TRUST ABC123				
Dba or C/O				
DOING BUSINESS AS TAXPAYER'S ESTATE ABC12				
Mailing Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL HI		12345	COUNTRYX	

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM DD YY)

12 - 12 - 12

Amount of Payment

123456789.00

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Form (Rev. 2017) Tax Year **2018** **N-5** DETACH HERE STATE OF HAWAII — DEPARTMENT OF TAXATION DO NOT WRITE OR STAPLE IN THIS SPACE  
**ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS**

### Voucher No. 4



DCT174

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY OF THE 1st MONTH FOLLOWING THE TAXABLE YEAR.

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

☒ First time filer

Name				
NAME OF TAXPAYER'S ESTATE OR TRUST ABC123				
Dba or C/O				
DOING BUSINESS AS TAXPAYER'S ESTATE ABC12				
Mailing Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL HI		12345	COUNTRYX	

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM DD YY)

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123456789.00

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✂ — — — — — DETACH HERE — — — — — ✂  
Form (Rev. 2017) Tax Year

**N-5**

**2018**

**STATE OF HAWAII — DEPARTMENT OF TAXATION**  
**ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS**

DO NOT WRITE OR STAPLE IN THIS SPACE



DCT171

### Voucher No. 1

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY  
OF THE 4th MONTH OF THE TAXABLE YEAR.

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

☒ First time filer

Name				
NAME OF TAXPAYER'S ESTATE OR TRUST ABC123				
Dba or C/O				
DOING BUSINESS AS TAXPAYER'S ESTATE ABC12				
Mailing Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL	HI	12345	COUNTRYX	

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Calendar or Fiscal Year Ending (MM DD YY)

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123456789.00

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Form (Rev. 2017) Tax Year

N-5

2018

STATE OF HAWAII — DEPARTMENT OF TAXATION  
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

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DCT172

### Voucher No. 2

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☒ First time filer

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NAME OF TAXPAYER'S ESTATE OR TRUST ABC123				
Dba or C/O				
DOING BUSINESS AS TAXPAYER'S ESTATE ABC12				
Mailing Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL	HI	12345	COUNTRYX	

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM DD YY)

12 - 12 - 12

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Form (Rev. 2017) Tax Year

**N-5**

**2018**

STATE OF HAWAII — DEPARTMENT OF TAXATION  
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

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DCT173

### Voucher No. 3

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY  
OF THE 9th MONTH OF THE TAXABLE YEAR.

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☒ First time filer

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NAME OF TAXPAYER'S ESTATE OR TRUST ABC123				
Dba or C/O				
DOING BUSINESS AS TAXPAYER'S ESTATE ABC12				
Mailing Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL	HI	12345	COUNTRYX	

Federal Employer Identification Number (FEIN)

12 - 3456789

Calendar or Fiscal Year Ending (MM DD YY)

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123456789.00

ID NO 12

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Form (Rev. 2017) Tax Year

N-5

2018

STATE OF HAWAII — DEPARTMENT OF TAXATION  
ESTIMATED INCOME TAX FOR ESTATES AND TRUSTS

DO NOT WRITE OR STAPLE IN THIS SPACE



DCT174

### Voucher No. 4

THIS VOUCHER IS DUE ON OR BEFORE THE 20th DAY  
OF THE 1st MONTH FOLLOWING THE TAXABLE YEAR.

DO NOT SUBMIT A PHOTOCOPY OF THIS FORM

☒ First time filer

Name				
NAME OF TAXPAYER'S ESTATE OR TRUST ABC123				
Dba or C/O				
DOING BUSINESS AS TAXPAYER'S ESTATE ABC12				
Mailing Address				Suite Number
12-3456 ADDRESS STREET LANE BLVDX				A123456
City, town, or post office	State	Postal/ZIP Code	Country	For office use only
CITY TOWN PL	HI	12345	COUNTRYX	

Federal Employer Identification Number (FEIN)

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